

HELM

FINANCIAL CORPORATION

September 19, 2001

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

RECORDATION NO. 20631-A FILED

SEP 19 '01 11-02 AM

SOUTHERN TRANSPORTATION BOARD

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Termination of Lease of Railroad Equipment dated August 28, 2001 by Helm Financial Corporation ("**Lease Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

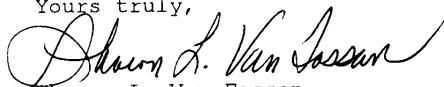
Name and Address of Lessee: Southern Illinois Railcar Company
505 Buckeye Drive
Executive Park 2
Troy, IL 62294

Equipment: 15 Covered Hopper Railcars
SIRX 290000-290013
SIRX 460216

Please record this Lease Termination as a supplemental agreement to STB Recordation No. 20631 filed on April 15, 1997 at 10:43 AM. The filing fee of \$28,00 is included in our enclosed Check No. 46802 in the amount of \$588.00.

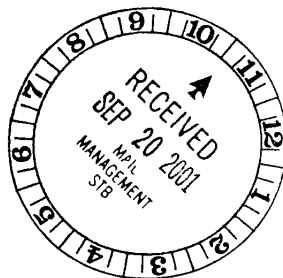
Summary: Termination of Lease of Railroad Equipment dated August 28, 2001 by Helm Financial Corporation (as successor in interest to Helm-Atlantic Associates Limited Partnership) for 15 covered hopper railcars, SIRX 290000-290013; SIRX 460216, to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 20631.

Yours truly,



Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)



20631 A 11:02

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of August 28, 2001 by HELM FINANCIAL CORPORATION (as successor in interest to Helm-Atlantic Associates Limited Partnership), a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Lease of Railroad Equipment dated as of July 1, 1994 ("Lease") with Southern Illinois Railcar Company, an Illinois corporation, with respect to the fifteen (15) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation (f.k.a. the Interstate Commerce Commission) ("STB") under STB Recordation No. 20631 filed on April 15, 1997 at 10:43 AM.

The Lease was terminated on March 31, 2001. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & CFO

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SURFACE TRANSPORTATION BOARD

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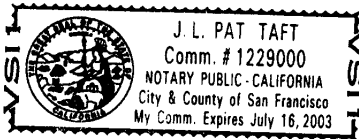
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On September 4, 2001, before me, J. L. Pat Taft, personally
appeared Barbara W. Wilson, Senior Vice President and Chief Financial
Officer of **HELM FINANCIAL CORPORATION**,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence

to be the person~~s~~) whose name~~s~~ is/~~are~~ subscribed to the within
instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in
~~his~~/her/~~their~~ authorized capacity~~(ies)~~, and that by ~~his~~/her/~~their~~
signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf of
which the person~~(s)~~ acted, executed the instrument.



Witness my hand and official seal.


SIGNATURE OF THE NOTARY

28

SCHEDULE A

Description of the Units:

Fifteen (15), 2,900 cubic foot capacity and One (1) 4,700 cubic foot capacity, 100-ton, roller bearing covered hopper railcars equipped with non-pressurized gravity outlet gates.

Unit Numbers:

SIRX 290000-290013

SIRX 460216

dy